

Reasons humbly Exhibited, why Ministers Tithes and Profits
should not be taxed as a Reall Estate of yearly Rent, or yearly va-
lue of Land, as hitherto they have beene, but as a Personall Estate
of Goods and Chattels onely.

*W: he is enabled
to pay his rent
wages, Paart: base
charge, feed & clothe
family, maintaine
work, & sayl children
etc.*

1. Or that their Tithes do arise from, and by the yearly improving of the Stock of the Farmer, or Occupier of Land, and if the Farmer suffer losse therein, the Minister suffers in his proportion with him; neither hath the Minister a right in Law to any thing Tithable which is fixed to the Free-hold untill it be severed therefrom, and then if the Farmers nine parts thereof be justly deemed Goods and Chattels, and in justice and equity is assed but as a personall Estate, then surely the Ministers tenth part of the same can not justly be deemed other then Goods and Chattels, and in like justice and equity ought to be assed but as a personall Estate of Goods and Chattels only, and not as a reall Estate of yearly Rent, or yearly value of Land.

*It taxes, town charges
Vestry, in family
indebtedness, for
her fee.*

2. For that the Act compriseth all Estates under Reall and Personall, and (as is humbly conceived) holds forth yearly Rent or yearly value of Land to be onely Reall Estate, and all other Profits, Money, Goods, Chattels, Stock, Merchandizes, &c. to be Personall Estate, as in fol. 308. Now Tithes being but the tenth of Goods and Chattels Tithable as aforesaid, and of no other or more value, then so much Goods and Chattels: How in justice and equity can they according to the Rule of the said Act bee assed for more then a Personall Estate of so much Goods and Chattels?

3. For that the late Committee of Parliament for the Army by their Order of the 3. of February, 1652. Resolved that all Profits and Salaries arising or allowed to any person, by, or in respect of any Office belonging to the Common-wealth, *ought to be assed as personall Estate*, and that the Commissioners for the Assesments for the Army in the City of London, do take care that the respective Assessors and Collectors for the said City do proceed in the assesting and collecting of the said Assesments and Arrears accordingly, and is there not the same reason, the like Rule should be observed in the Countrey? Now how far the Office of a Minister will be deemed belonging to the Common-wealth, is humbly submitted, yet sure as the Ministers Tithes and Profits are allowed as a Salary or Reward, or hire for his labour and pains in the discharge of his said Office (which will clearly appear to be so in the next reason) so there is an adequate suitableness to receive a like benefit by the said Order, *viz.* of being assed, but as a Personall Estate.

4. For that the whole yearly Incumbe of the Ministers Living, *i.e. but the Salary, Reward, or hire* for their constant labours, *viz.* they by their constant labours in their Ministeriall Office do produce so much yearly towards the maintenance of themselves and Families: and that it is the Salary, Reward, or Hire for their labour appears, first, because the Scripture so termes it, saying, the *Labourer is worthy of his hire*, referring to the Office of the Ministry. 2. Because they have no other Salary, Reward, or Hire for their labour and service allowed them by or from men. 3. Because if they cease to performe the constant service and labour of the said Office, they are liable to be ejected by Law and Equity, which of late yeares, to the great comfort of many fearing God in several places, hath often been done and practised; unto which servitude and incumbrances a Reall Estate of yearly Rent, or yearly value of Land is no way liable: Therefore how in justice and equity can the yearly profits of a Ministers labours be assed equall with yearly Rent, or yearly value of Land, or for more then a Personall Estate as aforesaid?

5. For that no Lawyer or Physician, &c. although he get 500l. a yeare by his Science and Practice is assed for the same as so much Reall Estate of yearly Rent or yearly value of Land, but as a Personall Estate of so much money: Therefore in justice and equity, how can the product of the poore Ministers labours (which to many is not sufficient maintenance for themselves and Families) be assed at more then so much Personall Estate of money or Goods? &c.

6. For that the said Act, to the end that there may be an equall and right proportioning of the Tax, doth enact that a pound rate be made of all Reall and Personall Estates, *according to the value thereof*, and gives by way of rule an instance how they shall be valued; that is to say, every 20 l. money, Stock, or other Personall Estate shall bear the like charge, as shall be laid upon every twenty shillings yearly Rent, or yearly value of Land; so that 100 l. yearly Rent or yearly value of Land, according to that computation, is alwayes worth 2000 l. money, and so of a greater and lesse proportion, which said Rent, as it ariseth certain without labour or service, so is it descendable or alienable to Heirs or Assigees, when as the Minister must first performe the service of the place, if he looke to receive the Profits thereof, which if they amount at the yeares end to 100 l. are never more worth to him, then so much money, Goods, or Chattels, if hee happen to live to the end of Harvest, & can get it in; nor is it descendable to wife & children, nor can be by him put to sale, as in the case of Lands aforesaid, although the Minister bestow his whole time from his child-hood, till the age of 23 or 24 years at the soonest, sometimes much longer at the great Charge of Friends to fit and prepare himself for the work before he is capable in Law to take upon him the Office of a Minister and take the profits of a Benefice: Therefore how in justice and equity can their Tithes and Profits be assed equall with the yearly Rent or yearly value of Land, or for more then a personall Estate of money, or Goods and Chattels as aforesaid?

The aforesaid Reasons considered and humbly conceived to be valid, the Minister hath hitherto been assed at nineteen times in twenty, more than his due proportion.